

# CITY OF COVINGTON, KENTUCKY

20 West Pike Street, Covington, KY 41011

**FORM OL-1**

Tax Year

## APPLICATION FOR REFUND OR ADDITIONAL EMPLOYEE LICENSE FEE DUE

[www.covingtonky.gov](http://www.covingtonky.gov)

(859)292-2180

fax (859)292-2131

**RETURN TO:** City of Covington, Finance Department, 20 West Pike Street, Covington, KY 41011

- A) Is this return a ☐ Request for Refund or ☐ Additional Amount Due?
- B) If this return is a Request for Refund, indicate the reason. ☐ Taxes withheld on compensation over the maximum limit.  
☐ Covington taxes withheld on compensation earned outside of Covington. (Complete PART III, pg 2) ☐ Taxes withheld at wrong tax rate.
- C) If this return is filed because of an Additional Amount Due, indicate the reason. ☐ Taxes withheld at wrong tax rate.  
☐ Employer failed to withhold taxes. ☐ Compensation earned within Covington, but taxes paid to another locality

**\*\*\*IMPORTANT\*\*\* ATTACH COPY OF FEDERAL W-2 FORM \*\*\*IMPORTANT\*\*\***

### PART I: EMPLOYEE INFORMATION

Applicant Name: \_\_\_\_\_  
Home Address: \_\_\_\_\_  
City, State, & ZIP Code: \_\_\_\_\_  
SS#: \_\_\_\_\_ Telephone #: \_\_\_\_\_  
Email: \_\_\_\_\_

### PART II: EMPLOYER INFORMATION

Employer Business Name: \_\_\_\_\_  
Business Location: \_\_\_\_\_  
City, State, & ZIP Code: \_\_\_\_\_  
Employer FEIN: \_\_\_\_\_

### PART IV: FEE COMPUTATION

- 1) Total Number of days worked outside of Covington (See Part III)
- 2) Total Number of days worked (Per Year)
- 3) Percentage of time worked outside Covington (Divide line 1 by line 2)
- 4) Total **GROSS** compensation per Federal W-2 Form (total earnings before any deductions)
- 5) Total gross wages earned outside Covington (Multiply Line 4 by line 3)
- 6) Covington Taxable Compensation (Subtract line 5 from line 4)
- 7) Covington Tax Due (Multiply Line 6 by 2.45%)
- 8) FICA Wage Limit
- 9) Maximum Covington Tax Due (Multiply line 8 by 2.45%)
- 10) Tax Due (Enter the smaller amount of Line 7 or Line 9)
- 11) Amount of Covington tax withheld per Federal W-2 Form
- 12) Balance (Subtract Line 10 from Line 11) ☐ Refund ☐ Amount Due

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**EMPLOYEE SIGNATURE** - I authorize the City of Covington upon request, to furnish the Tax Administrator for my city of residence or employment a copy of this refund document.

I further authorize the City of Covington to notify any city noted on Part III of any time worked in that municipality.

I hereby certify, under penalty of perjury, that the statements made herein and in any supporting schedules are true, correct, and complete to the best of my knowledge, and that a tax credit has not previously been claimed or received for the period covered by this claim from another municipality.

SIGNATURE

DATE

### EMPLOYER'S CERTIFICATION (To be completed by Employer)

The above named employee has claimed a refund of Covington withholding tax as indicated in (B) above. Your signature below verifies the following:

1. The employee's claim for a refund of Covington tax is based upon your knowledge of the employee's records and/or your knowledge of the employee's work location(s).
2. The information used by the employee to calculate the refund is correct based upon actual withholding records or upon facts determined to be reasonably accurate by you.

Employer

Fed. ID No.

Signed

Title

Date

(Employer's Signature or Authorized Representative)

Printed Name

Phone

If you have any questions regarding this form, you may contact our office at 859-292-2180

### PART III

#### **ITINERARY OF DAYS WORKED OUTSIDE OF THE CITY OF COVINGTON**

Please list Individual dates and locations in chronological order with a detailed description of work performed.

(Copy if additional sheets are needed)

DATE(S): \_\_\_\_\_ LOCATION: \_\_\_\_\_  
(You must include a copy of tax paid or proof of no tax due to this jurisdiction in order to receive a refund from Covington)

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE/COUNTRY: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

DETAILED DESCRIPTION OF WORK PERFORMED:

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DATE(S): \_\_\_\_\_ LOCATION: \_\_\_\_\_  
(You must include a copy of tax paid or proof of no tax due to this jurisdiction in order to receive a refund from Covington)

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE/COUNTRY: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

DETAILED DESCRIPTION OF WORK PERFORMED:

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DATE(S): \_\_\_\_\_ LOCATION: \_\_\_\_\_  
(You must include a copy of tax paid or proof of no tax due to this jurisdiction in order to receive a refund from Covington)

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE/COUNTRY: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

DETAILED DESCRIPTION OF WORK PERFORMED:

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#### **INSTRUCTIONS FOR FORM OL-1**

1. Indicate the reason for filing Form OL-1 by checking the boxes next to letters A, B, and C
2. Complete Part I, Employee Information and Part II, Employer Information
3. Complete Part III, Itinerary of days worked outside of Covington (do not include, sick, holiday, or vacation days)
  - **If working from your residence outside the City of Covington:**
    - a. **A letter from your employer requiring you to work from your residence must be provided.** If working from home is simply a preference to the employee, the time will not qualify for a refund.
    - b. The schedule of days worked at home, must be a regularly scheduled period of time as determined by your employer. The occasional day or sporadic periods of time will not qualify as days worked outside of Covington for purposes of a refund.
4. Complete Part IV, Computation
  - \*Tip Line 1: Total number of days worked outside of Covington (do not include, sick, holiday, or vacation days)
  - \*Tip Line 4: Gross Compensation is total earnings before any deductions

**\*\*IMPORTANT REQUIREMENTS\*\*** REFUNDS WILL NOT BE PROCESSED WITHOUT THE FOLLOWING ITEMS.

**SIGNATURES ARE REQUIRED**

**FORM W-2 IS REQUIRED**

**IF APPLYING FOR A REFUND OF TAXES PAID ON COMPENSATION EARNED OUTSIDE OF COVINGTON: A COPY OF TAX RETURNS FILED WITH THE JURISDICTIONS LISTED UNDER PART IV OR PROOF THAT NO TAX IS DUE TO THOSE JURISDICITONS LISTED IS REQUIRED.**